

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 535 Section 535.145 Refunds</b>
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**TITLE 86: REVENUE**

**PART 535  
NURSING HOME GRANT ASSISTANCE ACT**

**Section 535.145 Refunds**

- a) An overpayment with respect to one quarter for which a Certification is filed cannot be claimed through an off-set or other deduction against the amount of fee due in a subsequent Certification.
- b) A claim for refund of an overpayment of a fee under the Act may be filed with the Department only if a Certification was filed for the grant period for which a refund is claimed. Every claim for refund shall be in writing, shall be on the appropriate form prescribed by the Department, and (using attachments if necessary) shall state the specific grounds upon which the claim is founded, and identify the specific period(s) and related amount(s).
- c) The Department shall examine a claim for refund as soon as practicable after it is filed to determine the correct amount of fee and the amount of any refundable overpayment to which the claimant may be entitled, in connection with the Certification with respect to which an overpayment is alleged. If the Department finds the claimant entitled to a refund in any amount it shall issue a notice of refund. If the Department fails to approve or deny the claim before the expiration of 6 months from the date the claim was filed, the claimant may nevertheless thereafter file with the Department a written protest within 60 days after the expiration of the 6 month period. If a protest is filed the Department shall consider the claim and, if the claimant has so requested, shall grant the claimant or the claimant's authorized representative a hearing within 6 months after the date such request is filed. (See Ill. Adm. Code Part 200 for Department's Hearing Rules.) The procedure for protest shall be the same in all other cases in which the Department issues a denial of the claim within 6 months from the date the claim was filed, but the protest must be filed within 60 days after the date the Department denies the claim.
- d) No claim shall be filed and no refund shall be allowed or made if the claimant files a claim for refund after the expiration of a three year period after the earlier of the date the Certification was filed or the date the Certification was due.